

87<sup>th</sup> Legislative Session – 2012

Committee: Senate Taxation

Monday, February 13, 2012

P - Present  
E - Excused  
A - Absent

Roll Call

P Fryslie  
P Hundstad  
P Maher  
P Nelson (Tom)  
P Nygaard  
P Lederman, Vice-Chair  
P Hansen (Tom), Chair

OTHERS PRESENT: See Original Minutes

The meeting was called to order by chair, Senator Tom Hansen.

MOTION: TO APPROVE THE MINUTES OF FRIDAY, FEBRUARY 10<sup>TH</sup>

Moved by: Nelson (Tom)  
Second by: Lederman  
Action: Prevailed by voice vote.

SB 95: modify distributions from the wind energy tax fund.

See testimony of Wednesday, February 8th

MOTION: DO PASS SB 95

Moved by: Hundstad  
Second by: Fryslie  
Action: Prevailed by roll call vote. (4-3-0-0)

Voting Yes: Fryslie, Hundstad, Nelson (Tom), Nygaard

Voting No: Maher, Lederman, Hansen (Tom)

HB 1223: exempt from sales tax certain handling fees paid by religious organizations to approved relief agencies for the distribution of food which is provided for the assistance or relief of the poor, distressed, or underprivileged through food giveaway programs.

The gavel was turned over to the Vice-Chair.

Presented by: Representative Manny Steele

Proponents: Senator Todd Schlekeway  
Bob Miller, self, Pierre

MOTION: DO PASS HB 1223

Moved by: Nelson (Tom)

Second by: Maher

Action: Prevailed by roll call vote. (6-0-1-0)

Voting Yes: Fryslie, Hundstad, Maher, Nelson (Tom), Nygaard, Lederman

Excused: Hansen (Tom)

MOTION: PLACE HB 1223 ON CONSENT CALENDAR

Moved by: Fryslie

Action: Was not acted on.

HB 1029: authorize the publication of the names of certain delinquent taxpayers.

Presented by: Jan Talley, Department of Revenue

MOTION: DO PASS HB 1029

Moved by: Maher

Second by: Nelson (Tom)

Action: Prevailed by roll call vote. (5-1-1-0)

Voting Yes: Fryslie, Maher, Nelson (Tom), Nygaard, Lederman

Voting No: Hundstad

Excused: Hansen (Tom)

MOTION: RECONSIDER HB 1197

Moved by: Nygaard

Second by: Nelson (Tom)

Action: Prevailed by roll call vote. (6-0-1-0)

Voting Yes: Fryslie, Hundstad, Maher, Nelson (Tom), Nygaard, Lederman

Excused: Hansen (Tom)

MOTION: TAKE UP HB 1197 FOR IMMEDIATE CONSIDERATION

Moved by: Nygaard

Second by: Maher

Action: Prevailed by roll call vote. (6-0-1-0)

Voting Yes: Fryslie, Hundstad, Maher, Nelson (Tom), Nygaard, Lederman

Excused: Hansen (Tom)

MOTION: AMEND HB 1197

1197fa

On the printed bill, delete everything after the enacting clause and insert:

" Section 1. That chapter 10-4 be amended by adding thereto a NEW SECTION to read as follows:

Any property owned and operated or controlled by a nonprofit organization, as recognized as an exempt organization under section 501(c)(3) by the internal revenue service as of January 1, 2012, providing low-rent housing for homeless veterans or veterans in danger of becoming homeless and for persons who are elderly or persons with physical and mental disabilities is exempt from taxation. For the purposes of this section, a controlling nonprofit organization may serve as a general partner or managing member of a limited liability company or of limited liability partnership which owns the property. The exemption granted under the provisions of this section applies only until the final payment due date of the borrower's original low-rent housing development mortgage or until the borrower's original low-rent housing development mortgage is paid in full or expires, whichever

occurs first."

Moved by: Maher  
Second by: Hundstad  
Action: Prevailed by voice vote.

MOTION: AMEND TITLE OF HB 1197

1197fta

On page 1, line 1, of the printed bill, delete everything after "exempt" and insert "low-rent housing for certain veterans and persons with physical and mental disabilities from property taxation.".

Moved by: Nygaard  
Second by: Nelson (Tom)  
Action: Prevailed by voice vote.

HB 1197: exempt air ambulance services from sales and use taxes.

Presented by: Lew Wemberg, self, Rapid City (Handout #1)  
Proponents: Royce Loesch, SD American Legion

MOTION: DEFER HB 1197 UNTIL THE NEXT MEETING

Moved by: Hundstad  
Second by: Nygaard  
Action: Prevailed by voice vote.

MOTION: ADJOURN

Moved by: Fryslie  
Second by: Hundstad  
Action: Prevailed by voice vote.

Lois Henry  
Committee Secretary

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Tom Hansen, Chair

